

Message Text

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ORIGIN L-02

INFO OCT-01 EUR-12 ISO-00 CPR-01 /016 R

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APPROVED BY L/M:HSHAMWELL,JR.

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EUR/EX:HGEISEL

EUR/NE:APINKNEY

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R 162048Z MAY 75

FM SECSTATE WASHDC

TO AMEMBASSY OSLO

INFO AMEMBASSY COPENHAGEN

AMEMBASSY HELSINKI

AMEMBASSY REYKJAVIK

AMEMBASSY STOCKHOLM

UNCLAS STATE 114917

E.O. 11652: N/A

TAGS: PFOR, AFIN, PDKP, XZ, NO

SUBJECT:NORWEGIAN REVIEW OF VAT TAX RELIEF FOR DIPLOMATS

REF: (A) OSLO 1757; (B) STATE 211888 (11/22/72)

1. REF A REQUESTED DEPARTMENT TO SUPPLY INFORMATION WHICH WOULD BE HELPFUL IN OBTAINING ADDITIONAL RELIEF FROM VAT FOR US DIPLOMATS.
2. CONCERNING PARA 2 REF A, REPORT ON SURVEY OF U.S. TEAM IS NOW BEING PREPARED AND WILL BE MADE AVAILABLE TO EMBASSY AS SOON AS POSSIBLE.
3. RE VIENNA CONVENTION ON DIPLOMATIC RELATIONS, DEPARTMENT TAKES POSITION THAT SEPARATELY-STATED TAX BASED ON RETAIL VALUE OF SALE ITEM WHICH MUST BE PAID BY CUSTOMER AT TIME OF PURCHASE DOES NOT RPT NOT FALL INTO CATEGORY OF "INDIRECT TAXES OF A KIND WHICH ARE NORMALLY INCORPORATED IN THE PRICE OF GOODS OR SERVICES" AND THAT, THEREFORE, SHOULD UNCLASSIFIED

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NOT BE PAID BY MEMBERS OF DIPLOMATIC MISSIONS AND THEIR

FAMILIES BY VIRTUE OF THE EXEMPTIONS PROVIDED BY ARTICLES 34 AND 37 OF THE VIENNA CONVENTION. ON THE OTHER HAND, WE DO NOT CONSIDER SUCH EXEMPTIONS TO APPLY TO TAXES AND OTHER CHARGES WHICH HAVE BEEN IMPOSED ON SALE ITEMS AT SOME PREVIOUS STAGE OF THEIR DEVELOPMENT, SUCH AS DURING THE MANUFACTURING OR WHOLESALING PROCESS.

4. RE U.S. POLICY ON WITHDRAWING EXEMPTIONS FROM FEDERAL AND STATE TAXES FOR DIPLOMATIC REPRESENTATIVES OF COUNTRIES WHICH DO NOT PROVIDE RECIPROCAL TREATMENT FOR U.S. DIPLOMATS ABROAD, IT IS DEPARTMENT'S POSITION THAT SUCH ACTION IS JUSTIFIED UNDER CUSTOMARY PRACTICE AS WELL AS UNDER ARTICLE 47(2)(A) OF THE VIENNA CONVENTION; HOWEVER, ULTIMATE DECISION TO TAKE SUCH ACTION DEPENDS UPON VARIETY OF FACTORS WHICH ARE NOT REDUCIBLE TO SIMPLE FORMULATION. FOR THIS REASON, DEPARTMENT WOULD PREFER TO EXHAUST ALL POSSIBILITIES OF BRINGING OTHER GOVERNMENT AROUND BEFORE TAKING THIS APPROACH, WHICH MAY PRESENT COMPLICATED ADMINISTRATIVE IMPLEMENTATION. KISSINGER

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: PUBLICATIONS, TAX RELIEF, DIPLOMATIC PERSONNEL
Control Number: n/a
Copy: SINGLE
Draft Date: 16 MAY 1975
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Authority: n/a
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 JAN 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1975STATE114917
Document Source: CORE
Document Unique ID: 00
Drafter: HSHAMWELL,JR.:MW
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D750174-0985
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1975/newtext/t19750543/aaaabndu.tel
Line Count: 80
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN L
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 75 OSLO 1757, 75 STATE 211888, 75 (11/22/7
Review Action: RELEASED, APPROVED
Review Authority: CunninFX
Review Comment: n/a
Review Content Flags:
Review Date: 22 JUL 2003
Review Event:
Review Exemptions: n/a
Review History: RELEASED <22 JUL 2003 by SilvaL0>; APPROVED <09 FEB 2004 by CunninFX>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
05 JUL 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: ORWEGIAN REVIEW OF VAT TAX RELIEF FOR DIPLOMATS
TAGS: PFOR, AFIN, PDIP, XZ, NO, US
To: OSLO
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 05 JUL 2006